

EXHIBIT “A”

Sierra Liquidity Fund, LLC -- Fractional Interests in USA related Notes and Deed of Trusts*as of March 14th, 2007***Total Principal Amount Principal Outstanding for All of Sierra's Fractional Interest in Loans and Properties****Placer Vineyards Land Speculators, LLC**

Assignor	Assignment Date	RECORDATION DATE
Sandra Masters	12/11/2006	12/19/2006
Stuart Ross & Heather Goolsby	12/15/2006	12/29/2006
George Gish	12/19/2006	2/9/2007
Miller Properties	12/20/2006	12/29/2006
Penny & Brian Miller	12/20/2006	12/29/2006
Karen Regnier	12/20/2006	1/5/2007
Cecil & Barbara Riordan	2/2/2007	3/5/2007
Michael Pinney	2/21/2007	2/27/2007
Charles & Sandra Hamm	2/22/2007	Recordation in Process

Total Principal Amount Outstanding**Gramercy Court, Ltd.**

Assignor	Assignment Date	RECORDATION DATE
Beryl G. Winer	12/5/2006	1/25/2007
Maria De Silva	12/8/2006	1/5/2007
Seymour Rosenberg	12/12/2006	3/6/2007
Stan Wolken	12/14/2006	1/5/2007
Ronald Gardner	12/15/2006	1/5/2007
Richard & Doris Stevenson	12/20/2006	1/5/2007
Carol Lefcourt	12/20/2006	1/25/2007
Robert & Evelyn Brandin	12/22/2006	1/5/2007
Gernot Leitzinger	1/4/2007	3/2/2007

Total Principal Amount Outstanding**Palm Harbor I, LLC**

Assignor	Assignment Date	RECORDATION DATE
John Duffy	12/15/2006	1/25/2007
William & Sondra Platt	12/15/2006	1/25/2007
Bruce J. Corum, Credit Shelter Trust	12/22/2006	2/21/2007
Suksamarn C. Taylor	12/22/2006	1/23/2007
Seymour Frank	12/27/2006	1/23/2007
Richard & Sanayha Armijo	1/4/2007	2/21/2007
Susan & William Houston	3/7/2007	Recordation in Process

Total Principal Amount Outstanding

John E. King and Carol D. King (Margarita Annex)

Assignor	Assignment Date	RECORDATION DATE
Taylor Samuels-Foundation	11/20/2006	11/28/2006
Paula Nordwind	12/4/2006	12/19/2006
Charles & Sandra Hamm	12/5/2006	1/5/2007
Allen Strunk	12/6/2006	12/27/2006
Gordon & Marjorie Stimpson	12/6/2006	12/15/2006
Martin Bock	12/20/2006	1/12/2007

Total Principal Amount Outstanding

John E. King and Carol D. King (Oak Shores II)

Assignor	Assignment Date	RECORDATION DATE
Taylor Samuels-Trust	11/20/2006	11/29/2006
Robert & Peggie Ray	12/4/2006	12/13/2006
Richmond & Jean Dean	12/6/2006	12/29/2006
Gordon & Marjorie Stimpson	12/6/2006	12/15/2006
Carol Edwards Associates	12/20/2006	1/24/2007

Total Principal Amount Outstanding

3685 San Fernando Road Partners, LP

Assignor	Assignment Date	RECORDATION DATE
Sandra Masters	11/21/2006	12/6/2006
Mary Gambosh	12/1/2006	12/29/2006
Beryl G. Winer	12/1/2006	1/17/2007

Total Principal Amount Outstanding

Binford Medical Developers, LLC

Assignor	Assignment Date	RECORDATION DATE
Elaine Mullin	12/11/2006	1/19/2007
Salvatore Palmisano	12/11/2006	1/8/2007
Randal & Allison Lococo	12/15/2006	12/21/2006

Total Principal Amount Outstanding

Southern California Land Development, LLC (Hesperia II)

Assignor	Assignment Date	RECORDATION DATE
Taylor Samuels-Trust	11/20/2006	12/11/2006

Total Principal Amount Outstanding

USA Investors VI, LLC (Marquis Hotel)

Assignor	Assignment Date	RECORDATION DATE
D. Joseph Doucet	12/11/2006	1/5/2007

Total Principal Amount Outstanding

Brookmere LLC and Lord Essex Matteson, LLC

Assignor	Assignment Date	RECORDATION DATE
Taylor Samuels-Trust	11/20/2006	12/13/2006
Taylor Samuels-Foundation	11/20/2006	12/13/2006
John Duffy	12/14/2006	12/21/2006

Total Principal Amount Outstanding

Brookmere LLC and Lord Essex Matteson, LLC

Assignor	Assignment Date	RECORDATION DATE
D. Joseph Doucet	12/11/2006	2/13/2007

Total Principal Amount Outstanding

Total Principal Amount Principal Outstanding for All of Sierra's Fractional Interest in Loans and Properties
